



**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 324

Imphal, Monday, January 20, 2025

(Pausa 30, 1946)

**GOVERNMENT OF MANIPUR
SECRETARIAT : FINANCE DEPARTMENT
(EXPENDITURE SECTION)**

NOTIFICATION NO. 06/2025-STATE TAX (RATE)

Imphal, the 20th January, 2025

No. TAX/4(53)/GST-NOTN/2016:— In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment further to amend the notification number 12/2017- State Tax (Rate), of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), published in the Manipur Gazette, Extraordinary, *vide* number 121, dated the 29th June, 2017, namely:—

(i) In the said notification, in the table, —

(A) against serial number 25A, in column (3), for the words “transmission and distribution” wherever occurring, the words “transmission or distribution” shall be substituted;

(B) after serial number 36A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: —

(1)	(2)	(3)	(4)	(5)
“36B	Heading 9971 or Heading 9991	Services of insurance provided by the Motor Vehicle Accident Fund, constituted under section 164B of the Motor Vehicles Act, 1988 (59 of 1988), against contributions made by insurers out of the premiums collected for third party insurance of motor vehicles.	Nil	Nil”

(C) against serial number 69, in the entry in column (3), after item (e), the following item shall be inserted, namely: —

“(f) a training partner approved by the National Skill Development Corporation,”

(ii) in paragraph 2 of the said notification,

(A) item (w) shall be omitted with effect from the 1st day of April, 2025;

(B) after item (zj), the following item shall be inserted, namely: -

“(zja) “insurer” has the same meaning as assigned to it in sub-section (9) of section 2 of the Insurance Act, 1938 (4 of 1938).”

N. ASHOK KUMAR,
Commissioner (Finance),
Government of Manipur.

Note: The principal notification No. 12/2017- State Tax (Rate) was published in the Manipur Gazette, Extraordinary, *vide* number 121, dated the 29th June, 2017 and was last amended *vide* Notification No. 08/2024 -State Tax (Rate) published in the Manipur gazette. Extraordinary *vide* number 192, dated the 10th October, 2024.